John J. Sollecito, Director (518) 457-1723

May 18, 1984

Pentax Corp. 35 Inveress Drive East Englewood, CO 80110

## Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned at the above address.

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Petitioner's Representative
Robert S. Eichberg
Touche, Ross and Co.
1700 Broadway
Denver, CO 80290
Taxing Bureau's Representative

In the Matter of the Petition

of

Pentax Corp.

DEFAULT ORDER

:

84-C-13

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of

Corporation Franchise Tax under Article 9A

of the Tax Law for the Period 3/31/78 - 3/31/80.

Petitioner(s) Pentax Corp. filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Franchise Tax under Article 9A of the Tax Law for the Period 3/31/78 - 3/31/80. File No. 40902.

A pre-hearing conference on the petition was scheduled before Earl Womer, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227 on Monday, March 19, 1984 at 1:00 p.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is
ORDERED that the petition of Pentax Corp. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MAY 18, 1984